

2015

CERTIFICATE

To the Clerk of Butler County, State of Kansas

We, the undersigned, officers of

City of Leon

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2015; and
(3) the Amount(s) of 2014 Ad Valorem Tax are within statutory limitations.

		2015 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:		Page No.		
Computation to Determine Limit 2015		2		
Allocation of MVT, RVT, and 16/20M Veh Tax		3		
Schedule of Transfers		4		
Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
Computation to Determine State Library Grant		7		
Fund	K.S.A.			
General	12-101a	8	183,313	77,516 33.060
Debt Service	10-113	9	44,019	
Library	12-1220	9	4,275	2,958 1.262
Employee Benefits	12-16,102	10	51,000	21,115 9.005
Law Enforcement		10	155,896	
Special Highway		11	32,472	
Water Utility		11	151,832	
Sewer Utility		12	237,494	
Refuse Utility		12	60,960	
Non-Budgeted Funds		13		
Totals		XXXXX	921,261	101,589 43.327
Notice of the vote to adopt required to be published and attached to the budg			No	County Clerk's Use Only
Budget Summary		14		2,344,717
Neighborhood Revitalization				Nov 1, 2014 Total Assessed Valuation

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Ave
Topeka, KS 66611-1216
Email:
brockck@sbcglobal.net

Date Attested: 12-2

County Clerk



L. Gerald Schuetz L. GERALD SCHUETZ
Shelly Martin Shelly Martin
Jodie Laidler Jodie Laidler
Steven D. Schuetz Steven D. Schuetz
Kris Semisch Kris Semisch
Daniel L. Simenez Jr Daniel L. Simenez Jr
Governing Body

City of Leon

2015

Computation to Determine Limit for 2015

	Amount of Levy
1. Total tax levy amount in 2014 budget	+ \$ 102,098
2. Debt service levy in 2014 budget	- \$ 0
3. Tax levy excluding debt service	\$ 102,098

2014 Valuation Information for Valuation Adjustments

4. New improvements for 2014 :	+ 50,109	
5. Increase in personal property for 2014 :		
5a. Personal property 2014	+ 48,976	
5b. Personal property 2013	- 11,562	
5c. Increase in personal property (5a minus 5b)	+ 37,414	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2014 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	- 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2014 :	+ 0	
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	87,523	
9. Total estimated valuation July 1, 2014	2,343,924	
10. Total valuation less valuation adjustment (9 minus 8)	2,256,401	
11. Factor for increase (8 divided by 10)	0.03879	
12. Amount of increase (11 times 3)	+ \$ 3,960	
13. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ 106,058	
14. Debt service levy in this 2015 budget	0	
15. 2015 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)	106,058	
16. Consumer Price Index for all urban consumers for calendar year 2013	1.50%	
17. Consumer Price Index adjustment (3 times 16)	\$ 1,531	
18. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (15 plus 17)	\$ 107,589	

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 18
ou must publish notice of vote by the governing body to adopt such budget in the official county newspaper and
attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

City of Leon

2015

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2013	Current Amount for 2014	Proposed Amount for 2015	Transfers Authorized by Statute
Law Enforcement	Employee Benefits	-	8,750	8,750	12-825d
Water	Employee Benefits	-	2,500	2,500	12-825d
Sewer	Employee Benefits	-	2,500	2,500	12-825d
	Totals	0	13,750	13,750	
	Adjustments*				
	Adjusted Totals	0	13,750	13,750	

*Note: Adjustments are required only if the transfer is being made in 2014 and/or 2015 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2014	Date Due		Amount Due 2014		Amount Due 2015	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 1998	10/5/1998	10/5/2018	variable	345,000	125,000			3,100		2,494	
						March					
						Sept	Sept	3,100	25,000	2,494	25,000
Series 2011-Bluestem Sewer	7/7/2011	9/1/2028	Variable	22,350	20,500			373		362	
						March					
						Sept	Sept	373	1,000	362	1,100
Total G.O. Bonds					145,500			6,946	26,000	5,712	26,100
Revenue Bonds:											
Series 2010-Well	11/18/2010	9/1/2026	variable	138,000	130,000			2,450		2,313	
						March					
						Sept	Sept	2,450	10,000	2,313	10,000
Series 2011-Sewer	7/7/2011	3/1/2033	2.32	732,253	717,762			8,326	14,659	6,264	15,001
						March					
						Sept	Sept	8,156	14,829	7,810	15,175
Total Revenue Bonds					847,762			21,382	39,488	18,700	40,176
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					993,262			28,328	65,488	24,412	66,276

City of Leon

2015

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2014	Payments Due 2014	Payments Due 2015
None							
				Totals	0	0	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2015

Library found in: City of Leon
Butler County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2014</u>	<u>2015</u>
Ad Valorem Tax	\$3,180	\$2,958
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$473	\$668
Recreational Vehicle Tax	\$10	\$29
16/20M Vehicle Tax	\$10	\$33
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$3,673	\$3,688
Difference in Total Taxes:	\$15	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$2,366,070	\$2,343,924
Did Assessed Valuation Decrease?	Yes	
Levy Rate	1.344	1.262
Difference in Levy Rate:	(0.082)	
Qualify for grant:	Not Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Leon

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	31,258	75,943	40,803
Receipts:			
Ad Valorem Tax	69,825	77,204	xxxxxxxxxxxxxxxxxx
Delinquent Tax	6,599		
Motor Vehicle Tax	14,920	14,668	16,207
Recreational Vehicle Tax		311	716
16/20M Vehicle Tax		313	790
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			2,681
Franchise Tax	40,825	41,000	41,000
Fines, Fees & Permits	1,012	2,500	2,500
Reimbursements	1,582		
Interest on Idle Funds	284	400	300
Miscellaneous	7,260	800	800
Does miscellaneous exceed 10% of Total F			
Total Receipts	142,307	137,196	64,994
Resources Available:	173,565	213,139	105,797
Expenditures:			
Salaries & Wages	44,684	55,000	55,000
Contractual	21,332	31,336	85,598
Commodities	13,815	21,000	21,000
Street Improvements	6,835	6,000	6,000
Street Lighting		4,000	4,000
Capital Outlay	10,956		
Five Mills Street Improvement		55,000	11,715
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	97,622	172,336	183,313
Unencumbered Cash Balance Dec 31	75,943	40,803	xxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount	133,000	172,336	183,313
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	183,313
		Tax Required	77,516
Delinquent Comp Rate:	0.0%		0
Amount of 2014 Ad Valorem Tax			77,516

City of Leon

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Debt Service			
Unencumbered Cash Balance Jan 1	428	13,069	9,019
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Rental Income-Senior Housing	35,322	35,000	35,000
Reimbursed Expenses	11,382		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Receipts	46,704	35,000	35,000
Resources Available:	47,132	48,069	44,019
Expenditures:			
Contractual	6,870	7,850	14,031
Commodities	38		
Principal	20,000	25,000	25,000
Interest	7,155	6,200	4,988
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	34,063	39,050	44,019
Unencumbered Cash Balance Dec 31	13,069	9,019	xxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount	30,650	39,050	44,019
	Non-Appropriated Balance		
See Tab A	Total Expenditure/Non-Appr Balance		44,019
	Tax Required		0
Delinquent Comp Rate:	0.0%		0
Amount of 2014 Ad Valorem Tax			0

Adopted Budget	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Library			
Unencumbered Cash Balance Jan 1	1,387	969	587
Receipts:			
Ad Valorem Tax	2,253	3,180	xxxxxxxxxxxxxxxx
Delinquent Tax	217		
Motor Vehicle Tax	492	473	668
Recreational Vehicle Tax		10	29
16/20M Vehicle Tax		10	33
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Receipts	2,962	3,673	730
Resources Available:	4,349	4,642	1,317
Expenditures:			
Appropriation to Library	3,380	4,055	4,275
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	3,380	4,055	4,275
Unencumbered Cash Balance Dec 31	969	587	xxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount	4,055	4,055	4,275
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		4,275
	Tax Required		2,958
Delinquent Comp Rate:	0.0%		0
Amount of 2014 Ad Valorem Tax			2,958

Qualifies for

City of Leon

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Employee Benefits			
Unencumbered Cash Balance Jan 1	9,654	11,359	11,153
Receipts:			
Ad Valorem Tax	19,771	21,714	XXXXXXXXXXXXXXXXXX
Delinquent Tax	2,201		
Motor Vehicle Tax	5,271	4,154	4,559
Recreational Vehicle Tax		88	201
16/20M Vehicle Tax		88	222
Transfer from Law Enforcement		8,750	8,750
Transfer from Water		2,500	2,500
Transfer from Sewer		2,500	2,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	27,243	39,794	18,732
Resources Available:	36,897	51,153	29,885
Expenditures:			
Payroll Taxes & Benefits	25,538	40,000	51,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	25,538	40,000	51,000
Unencumbered Cash Balance Dec 31	11,359	11,153	XXXXXXXXXXXXXXXXXX
2013/2014/2015 Budget Authority Amount	40,000	51,000	51,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		51,000
	Tax Required		21,115
Delinquent Comp Rate:	0.0%		0
Amount of 2014 Ad Valorem Tax			21,115

Adopted Budget

Adopted Budget	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Law Enforcement			
Unencumbered Cash Balance Jan 1	1,940	27,646	25,896
Receipts:			
Fines & Fees	142,506	130,000	130,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	142,506	130,000	130,000
Resources Available:	144,446	157,646	155,896
Expenditures:			
Salaries & Benefits	68,040	60,000	60,000
Contractual	22,395	38,000	45,000
Commodities	26,365	25,000	42,146
Transfer to Employee Benefits		8,750	8,750
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	116,800	131,750	155,896
Unencumbered Cash Balance Dec 31	27,646	25,896	0
2013/2014/2015 Budget Authority Amount	129,772	132,168	155,896
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		155,896
	Tax Required		0
Delinquent Comp Rate:	0.0%		0
Amount of 2014 Ad Valorem Tax			0

City of Leon

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	5,349	11,982	11,352
Receipts:			
State of Kansas Gas Tax	17,661	17,800	17,950
County Transfers Gas	3,469	3,430	3,170
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	21,130	21,230	21,120
Resources Available:	26,479	33,212	32,472
Expenditures:			
Salaries & Benefits	3,331		
Contractual	7,984	13,360	20,000
Commodities	3,182	8,500	12,472
Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	14,497	21,860	32,472
Unencumbered Cash Balance Dec 31	11,982	11,352	0
2013/2014/2015 Budget Authority Amount	26,479	21,860	32,472

Adopted Budget Water Utility	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	831	113	1,832
Receipts:			
Charges to Customers	142,769	150,000	150,000
Fees			
Reimbursements	310		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	143,079	150,000	150,000
Resources Available:	143,910	150,113	151,832
Expenditures:			
Salaries & Benefits	2,108	10,000	10,000
Contractual	35,629	40,000	40,000
Commodities	85,985	80,000	84,706
Capital Outlay	4,946	881	
Debt Service-Well	15,129	14,900	14,626
Transfer to Employee Benefits		2,500	2,500
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	143,797	148,281	151,832
Unencumbered Cash Balance Dec 31	113	1,832	0
2013/2014/2015 Budget Authority Amount	142,550	158,281	151,832

See Tab A

City of Leon

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Utility	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	57,407	83,210	104,994
Receipts:			
Charges to Customers	117,430	130,000	130,000
Special Assessments	2,478	2,000	2,500
Reimbursements			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	119,908	132,000	132,500
Resources Available:	177,315	215,210	237,494
Expenditures:			
Salaries & Benefits	15,449	28,000	28,000
Contractual	18,209	20,000	20,000
Commodities		4,000	4,000
Capital Outlay	3,809	8,000	136,920
Debt Service-Revolving Loan		0	
Debt Service-Series 2011	56,638	45,970	44,250
Debt Service-Bluestem		1,746	1,824
Transfer to Employee Benefits		2,500	2,500
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	94,105	110,216	237,494
Unencumbered Cash Balance Dec 31	83,210	104,994	0
2013/2014/2015 Budget Authority Amount	104,969	211,438	237,494

Adopted Budget Refuse Utility	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	11,618	10,578	9,960
Receipts:			
Charges to Customers	42,058	51,000	51,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	42,058	51,000	51,000
Resources Available:	53,676	61,578	60,960
Expenditures:			
Salaries & Benefits	3,864	5,000	5,000
Contractual	39,223	45,000	55,460
Commodities	11	1,618	500
Capital Outlay			
Transfer to Employee Benefits			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	43,098	51,618	60,960
Unencumbered Cash Balance Dec 31	10,578	9,960	0
2013/2014/2015 Budget Authority Amount	56,000	57,618	60,960

2015

NOTICE OF BUDGET HEARING

The governing body of
City of Leon
will meet on September 2, 2014 at 6:30 PM at Leon City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Leon City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of Current Year Estimate for 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget for 2015		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate*
General	97,622	32.825	172,336	32.630	183,313	77,516	33.071
Debt Service	34,063		39,050		44,019		
Library	3,380	1.059	4,055	1.344	4,275	2,958	1.262
Employee Benefits	25,538	9.295	40,000	9.177	51,000	21,115	9.008
Law Enforcement	116,800		131,750		155,896		
Special Highway	14,497		21,860		32,472		
Water Utility	143,797		148,281		151,832		
Sewer Utility	94,105		110,216		237,494		
Refuse Utility	43,098		51,618		60,960		
Reserves	1,062,432						
Totals	1,635,332	43.179	719,166	43.151	921,261	101,589	43.341
Less: Transfers	0		13,750		13,750		
Net Expenditure	1,635,332		705,416		907,511		
Total Tax Levied	0		102,098		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	0		2,366,070		2,343,924		

Outstanding Indebtedness,

	2012	2013	2014
January 1,			
G.O. Bonds	187,350	166,500	145,500
Revenue Bonds	870,253	867,253	847,762
Other	61,469	32,912	0
Total	1,119,072	1,066,665	993,262

*Tax rates are expressed in mills

Jan Willis

City Official Title: Clerk

(Published in The Butler County Times-Gazette August 9, 2014.)

NOTICE OF BUDGET HEARING

The governing body of
City of Leon

will meet on August 18, 2014 at 6:30 PM at Leon City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Leon City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of Current Year Estimate for 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget for 2015		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate*
General	97,622	32.825	172,356	32.630	183,513	77,516	33.071
Debt Service	34,063		39,050		44,019		
Library	3,580	1.059	4,955	1.344	4,275	2,958	1.262
Employee Benefits	25,538	9.295	40,000	9.177	51,000	21,115	9.008
Law Enforcement	116,800		131,750		155,896		
Special Highway	14,497		21,860		32,472		
Water Utility	143,797		148,281		151,832		
Sewer Utility	94,103		110,216		237,494		
Refuse/Utility	43,098		51,618		60,960		
Reserves	1,062,432						
Totals	1,635,532	43.179	719,186	43.151	921,261	101,589	43.341
Less: Transfers	0		13,750		13,750		
Net Expenditure	1,635,532		705,416		907,511		
Total Tax Levied	0		102,098		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	0		2,366,070		2,343,924		

Outstanding Indebtedness,

	2012	2013	2014
January 1,			
G.O. Bonds	187,350	166,500	145,500
Revenue Bonds	870,253	867,253	847,762
Other	61,469	32,912	0
Total	1,119,072	1,066,665	993,262

*Tax rates are expressed in mills

Jan Willis

City Official Title: Clerk